

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

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ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS JOHN NAIMO JAMES L. SCHNEIDERMAN

December 3, 2012

TO:

William T Fujioka

Chief Executive Officer

FROM:

Wendy L. Watanabe

Auditor-Controller

SUBJECT:

FISCAL YEAR 2012-13 FIRST QUARTER REPORT ON AUDIT-

SJ. Wartanle

RELATED FUNDING TRANSFERRED FROM GENERAL FUND

DEPARTMENTS

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached is a chart detailing the audits and associated costs by department for the 1st quarter of this fiscal year.

Please call me if you have any questions, or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:JLS:LC:CYL:kt

FY 2012-13 Audit Services for NCC GF Depts - Cover Memo - 1st Qtr.doc

Attachment

c: Audit Committee

AUDITOR-CONTROLLER FY 2012-13

Audit Costs for NCC-General Fund Departments

Dept Audit / Assistance Provided			1st Quarter				
Miscellaneous Assistance	Dept Audit / Assistance Provided		JUL 2012	AUG 2012	SEPT 2012		
Miscellaneous Assistance							
Chief Executive Office Policy Roundiable for Child Care Sunset Review Balance	Animal Care & Control						
Policy Roundbale for Child Care Sunset Review Policy Roundbale for Child Care Sunset Review TOTAL TA-80 TA-8	Miscellaneous Assistance						
Policy Roundtable for Child Care Sunset Review Charle Management Advisory Committee Sunset Review Charle Management Advisory Committee Sunset Review TOTAL 1,848.03 1,70.05 4,874.00 7,592.08 808.18 3,821.63 3,8	01:15 0#	TOTAL	0.00	0.00	1,760.95	1,760.95	
Augulaty and Productivity Commission Sunset Review Quality and Productivity Commission Sunset Review Assessor CAPS Procurement Internal Control Plan (ICP) 559.09 Assessor EcAPS Procurement Internal Control Plan (ICP) 559.09 Assessor EcAPS Procurement Internal Control Plan (ICP) 559.09 559.09 559.09 Assessor Technical Assistance 7074, 257.12 67.530.45 55.30.55 77.095.06 735.54 71.0295.06 735.54 7			813 33	1 006 57	3 052 37	4 962 27	
Quality and Productivity Commission Sunset Review TOTAL 1,548.03 1,170.05 4,874.00 7,592.08 Assessor Assessor CAPS Procurement Internal Control Plan (ICP) 559.09 Assessor Secured Property Tax System Review 54,257.12 67,530.44 55,307.50 177,095.06 Assessor Technical Assistance TOTAL 55,06.63 67,677.40 56,043.04 1,102.92	•	ew.	013.33	1,030.37	•	•	
Assessor CAPS Procurement Internal Control Plan (ICP) 559.09 559.09 Assessor Secured Property Tax System Review Assessor Technical Assistance 7071A 559.036.63 67.67.40 55.03.04 735.54 170.095.06 Beaches & Harbors TOTAL 55.036.63 67.67.40 56.03.44 17.02.92 Beaches & Harbors TOTAL 546.92 220.42 679.57 1.446.91 Board of Supervisors TOTAL 546.92 220.42 679.57 1.446.91 Board of Supervisors BOS Procurement Review 456.74 1,028.56 7.30.40 1,307.78 Commission for Children & Families Sunset Review 456.74 1,028.56 7.30.40 1,307.78 Revolving Fund Review 2010-11 424.43 150.50 7.30.40 1,485.30 Review Miscellaneous 10,87.72 672.20 273.43 1,347.61 BOS Miscellaneous 10,87.72 220.42 73.44 1,347.61 Bostrict Attorney 1,648.10 1,087.72 220.42 73.44 1,348.62 District Attorney Budget & Trust Re			734.70	73.48	1,0=1100		
Assessor eCAPS Procurement Internal Control Plan (ICP) 559,09 559,09 Assessor Secured Property Tax System Review 559,09 177,095,06 Assessor Technical Assistance 202,042 146,58 573,54 1,102,92 Beaches & Harbors TOTAL 55,036,63 67,677,40 56,043,04 178,757.07 Beaches & Harbors Technical Assistance TOTAL 546,92 220,42 679,57 1,446,91 Board of Supervisors BOS Procurement Review 456,74 1,028,56 7,30,40 1,485,30 Commission for Children & Families Sunset Review 456,74 1,028,56 7,30,40 1,307,78 Historical Landmarks and Records Commission Sunset Review 707,26 672,09 1,025,60 2,404,95 Revolving Fund Review 2010-11 1,593,56 349,67 1,943,23 Sunset Review Miscellaneous 1087,72 220,42 73,8 1,381,62 BOS Miscellaneous TOTAL 3,105,4 4,550,00 3,26,83 3,26,2 BOS Miscellaneous 101,4 3,100,54 4,550,00 3,26,2 3,274,22 <th distri<="" td=""><td></td><td>TOTAL</td><td>1,548.03</td><td>1,170.05</td><td>4,874.00</td><td>7,592.08</td></th>	<td></td> <td>TOTAL</td> <td>1,548.03</td> <td>1,170.05</td> <td>4,874.00</td> <td>7,592.08</td>		TOTAL	1,548.03	1,170.05	4,874.00	7,592.08
Assessor Secured Property Tax System Review Assessor Technical Assistance		CD)	550.00			EE0 00	
Assessor Technical Assistance	· ·			67 530 44	55 307 50		
Beaches & Harbors Technical Assistance 546.92 220.42 679.57 1,446.91 Board of Supervisors TOTAL 546.92 220.42 679.57 1,446.91 BOS Procurement Review 456.74 1,028.56 1,485.30 Commission for Children & Families Sunset Review 424.33 153.05 730.40 1,307.78 Historical Landmarks and Records Commission Sunset Review 707.26 672.09 1,026.00 2,446.12 Commission on Insurance Sunset Review 707.26 672.09 349.67 1,943.23 Revolving Fund Review 2010-11 1,087.72 220.42 348.67 1,943.23 Sunset Review Miscellaneous 1,087.72 220.42 73.48 1,381.62 BOS Miscellaneous TOTAL 3,100.54 4,545.00 5,128.68 12,742.2 District Attorney Miscellaneous Assistance 1,648.10 583.43 10.00 12,746.2 District Attorney Payroll and Personnel Review 1,648.10 583.03 0.00 2231.53 Coroner/Medical Examiner 10,648.10 583.03					•		
Beaches & Harbors Technical Assistance TOTAL TOT		TOTAL	55,036.63	67,677.40	56,043.04	178,757.07	
Board of Supervisors			F 40 00	000.40	070 57	4 440 04	
Bod of Supervisors 456.74 1,028.56 1,485.30 BOS Procurement Review 456.74 1,028.56 730.40 1,307.78 Historical Landmarks and Records Commission Sunset Review 707.26 672.09 1,025.60 2,404.95 Revolving Fund Review 2010-11 1,593.56 349.67 1,943.23 Third Party Liability Letters 2010-11 424.49 367.33 367.33 Sunset Review for Sybil Brand Comm Institutional Inspections 1,087.72 220.42 73.48 1,381.62 BOS Miscellaneous TOTAL 3,100.54 4,545.00 5,128.68 983.40 BOS Miscellaneous TOTAL 1,684.10 5,128.68 12,774.22 District Attorney Bustic Attorney Budget & Trust Review 1,684.10 583.43 10.00 2,231.53 District Attorney Budget & Trust Review 1,684.10 583.43 0.00 2,231.53 Coroner/Medical Examiner TOTAL 1,648.10 583.43 0.00 2,231.53 Coroner Credit Card Procedures Assistance TOTAL 12,360.52 7,983.02 1,229.62<	Beaches & Harbors Technical Assistance	TOTAL					
SOS Procurement Review	Board of Supervisors	IOIAL	340.32	220.42	019.31	1,440.31	
Historical Landmarks and Records Commission Sunset Review Commission on Insurance Sunset Review (2010-11)			456.74	1,028.56		1,485.30	
Commission on Insurance Sunset Review 707.26 672.09 1,025.60 2,404.95 Revolving Fund Review 2010-11 1,593.56 349.67 1,943.23 Third Party Liability Letters 2010-11 424.49 367.33 367.33 Sunset Review Miscellaneous 1,087.72 220.42 73.48 1,381.62 BOS Miscellaneous TOTAL 3,100.54 4,545.00 5,128.68 12,774.22 District Attorney 1,648.10 4,545.00 5,128.68 12,774.22 District Attorney Budget & Trust Review 1,648.10 450.83 450.83 450.83 District Attorney Miscellaneous Assistance TOTAL 1,648.10 583.43 0.00 2,231.53 Coroner Medical Examiner 2,290.25			424.33	153.05			
Revolving Fund Review 2010-11 1,593.56 349.67 1,943.23 Third Party Liability Letters 2010-11 367.33 368.34 10.60 363.44 10.60 363.44 10.60 363.44 10.60 132.60 152.60 16.81 10.648.10 365.34 0.00 152.60 132.60 26.290.25 2.290.25 2.290.25 2.290.25 2.290.25 2.290.25 2.290.25 2.290.25 2.290.25 2.290.25 2.290.25 2.290.2			707.00	070.00	,	•	
Third Party Liability Letters 2010-11			707.26		•		
Sunset Review for Sybil Brand Comm Institutional Inspections	Third Party Liability Letters 2010-11			1,000.00			
No.			424.49			424.49	
District Attorney TOTAL 3,100.54 4,545.00 5,128.68 12,774.22 District Attorney Budget & Trust Review 132.60 132.60 1,648.10 District Attorney Payroll and Personnel Review 1,648.10 450.83 450.83 District Attorney Miscellaneous Assistance TOTAL 1,648.10 583.43 0.00 2,231.53 Coroner/Medical Examiner Coroner Gredit Card Procedures Assistance 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 2,290.25 179.56 179.56 179.56 179.56 179.56 179.56 179.56 179.56 179.56 179.56 179.56 179.55 179.55 179.55 179.55 179.55 179.55 1,529.85 79.05 1,529.85 79.05 1,529.85 7,098.02 2,799.24 7,098.02 2,799.25 54,980.45 79.912 2,700.50 1,7459.10 1,529.85 7,098.02 1,529.85			1,087.72	-		•	
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District Attorney Budget & Trust Review 132.60 District Attorney Payroll and Personnel Review 1,648.10 1,648.10 District Attorney Miscellaneous Assistance TOTAL 1,648.10 450.83 450.83 TOTAL 1,648.10 583.43 0.00 2,231.53 Coroner/Medical Examiner Coroner Mgmt Audit Follow-up Review 12,360.52 7,983.02 7,746.56 28,090.10 Coroner Technical Assistance TOTAL 12,360.52 7,983.02 179.56 179.56 Coroner Technical Assistance TOTAL 12,360.52 7,983.02 10,216.37 30,559.91 Probation TOTAL 12,360.52 7,983.02 10,216.37 30,559.91 Probation ICP 70.75 1,459.10 7,098.84 54,980.45 Probation Prop A Clerical Svcs at Area Office Amendment #2 110.22 868.90 979.12 Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC 15,232.31 36,584.59 8,561.68 60,378.58 Probation Prop A Food Services at BJN at Services Area Collegation Proper	District Attorney	IOIAL	3,100.34	4,343.00	3,120.00	12,114.22	
District Attorney Miscellaneous Assistance	District Attorney Budget & Trust Review			132.60		132.60	
TOTAL 1,648.10 583.43 0.00 2,231.53 Coroner/Medical Examiner Coroner Credit Card Procedures Assistance 12,360.52 7,983.02 7,746.56 28,090.10 Coroner Technical Assistance 12,360.52 7,983.02 10,216.37 30,559.91 Probation Coronit ICP 70.75 1,459.10 1,529.85 Probation Commitments, Accruals and Trust Fund Review 30,951.96 16,929.65 7,098.84 54,980.45 Probation Prop A Clerical Svcs at Area Office Amendment #2 110.22 868.90 979.12 Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC 15,232.31 36,584.59 8,561.68 60,378.58 Probation Miscellaneous Assistance TOTAL 46,940.65 55,989.20 18,288.62 12,118.47 Parks and Recreation Parks Commitments, Accruals, and Trust Fund Review 1,742.46 383.31 688.27 2,814.04 Board of Governors Arboreta & Botanic Gardens Sunset Review 173.46 212.16 212.16 212.16 Parks Technical Assistance 293.92 2,484.28			1,648.10	4=0.00		•	
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Coroner Technical Assistance TOTAL 12,360.52 7,983.02 179.56 179.56 Probation Probation Commitments, Accruals and Trust Fund Review 70.75 1,459.10 1,529.85 Probation Prop A Clerical Svcs at Area Office Amendment #2 110.22 868.90 979.12 Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC 15,232.31 36,584.59 8,561.68 60,378.58 Probation Miscellaneous Assistance 575.41 146.90 2,628.10 3,350.47 Parks and Recreation 1,742.46 383.31 688.27 2,814.04 Board of Governors Arboreta & Botanic Gardens Sunset Review 1,73.46 383.31 688.27 2,814.04 WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit 293.92 2,484.28 3,894.45 6,672.65 Parks Technical Assistance 293.92 2,484.28 3,894.45 6,672.65 Regional Planning 170TAL 2,209.84 2,807.59 4,794.88 9,872.31 RP Commitments, Accruals, and Trust Fund Review 2,130.53 693.03	Coroner Credit Card Procedures Assistance				2,290.25	2,290.25	
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Probation Commitments, Accruals and Trust Fund Review 30,951.96 16,929.65 7,098.84 54,980.45 Probation Prop A Clerical Svcs at Area Office Amendment #2 110.22 868.90 979.12 Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC 15,232.31 36,584.59 8,561.68 60,378.58 Probation Miscellaneous Assistance 575.41 146.96 2,628.10 3,350.47 Parks and Recreation Parks Commitments, Accruals, and Trust Fund Review 1,742.46 383.31 688.27 2,814.04 Board of Governors Arboreta & Botanic Gardens Sunset Review 173.46 173.46 173.46 173.46 WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit 293.92 2,484.28 3,894.45 6,672.65 Parks Technical Assistance 70TAL 2,209.84 2,867.59 4,794.88 9,872.31 Regional Planning RP Commitments, Accruals, and Trust Fund Review 2,130.53 693.03 293.90 3,117.46 RP Coastal Improvement Fund Review 5,240.43 4,301.27 1,012.08 10,553.78 RP Miscellaneous Assistance <			70.75	1,459.10		1,529.85	
Probation Prop A Food Services at BJNJH, CJH, LPJH & CMYC 15,232.31 36,584.59 8,561.68 60,378.58 Probation Miscellaneous Assistance 575.41 146.96 2,628.10 3,350.47 TOTAL 46,940.65 55,989.20 18,288.62 121,218.47 Parks and Recreation Parks Commitments, Accruals, and Trust Fund Review 1,742.46 383.31 688.27 2,814.04 Board of Governors Arboreta & Botanic Gardens Sunset Review 173.46 212.16 173.46 WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit 293.92 2,484.28 3,894.45 6,672.65 Parks Technical Assistance 70TAL 2,209.84 2,867.59 4,794.88 9,872.31 Regional Planning RP Commitments, Accruals, and Trust Fund Review 2,130.53 693.03 293.90 3,117.46 RP Coastal Improvement Fund Review 5,240.43 4,301.27 1,012.08 10,553.78 RP Miscellaneous Assistance 359.14 962.94 36.74 1,358.82					7,098.84		
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Parks and Recreation Parks Commitments, Accruals, and Trust Fund Review 1,742.46 383.31 688.27 2,814.04 Board of Governors Arboreta & Botanic Gardens Sunset Review 173.46 173.46 WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit 293.92 2,484.28 3,894.45 6,672.65 Parks Technical Assistance TOTAL 2,209.84 2,867.59 4,794.88 9,872.31 Regional Planning RP Commitments, Accruals, and Trust Fund Review 2,130.53 693.03 293.90 3,117.46 RP Coastal Improvement Fund Review 5,240.43 4,301.27 1,012.08 10,553.78 RP Miscellaneous Assistance 359.14 962.94 36.74 1,358.82	1 Tobation Micronal Today / Identical Today	TOTAL					
Board of Governors Arboreta & Botanic Gardens Sunset Review WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit Parks Technical Assistance 173.46 212.16 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>						-	
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit 212.16 212.16 212.16 212.16 212.16 212.16 212.16 212.16 212.16 212.16 212.16 212.16 293.95 3,894.45 6,672.65 TOTAL 2,209.84 2,867.59 4,794.88 9,872.31 Regional Planning 2,130.53 693.03 293.90 3,117.46 RP Coastal Improvement Fund Review 5,240.43 4,301.27 1,012.08 10,553.78 RP Miscellaneous Assistance 359.14 962.94 36.74 1,358.82	Board of Governors Arboreta & Botanic Gardens Sunset Review WO #7-65C P&R Concessionaire Revenue Agreement F/C Aud			383.31	688.27		
Parks Technical Assistance 293.92 2,484.28 3,894.45 6,672.65 TOTAL 2,209.84 2,867.59 4,794.88 9,872.31 Regional Planning RP Commitments, Accruals, and Trust Fund Review 2,130.53 693.03 293.90 3,117.46 RP Coastal Improvement Fund Review 5,240.43 4,301.27 1,012.08 10,553.78 RP Miscellaneous Assistance 359.14 962.94 36.74 1,358.82					212 16		
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RP Commitments, Accruals, and Trust Fund Review 2,130.53 693.03 293.90 3,117.46 RP Coastal Improvement Fund Review 5,240.43 4,301.27 1,012.08 10,553.78 RP Miscellaneous Assistance 359.14 962.94 36.74 1,358.82		TOTAL	2,209.84				
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RP Miscellaneous Assistance 359.14 962.94 36.74 1,358.82							
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		TOTAL					

AUDITOR-CONTROLLER FY 2012-13

Audit Costs for NCC-General Fund Departments

		1st Quarter		
Dept Audit / Assistance Provided	JUL 2012	AUG 2012	SEPT 2012	1st Qtr. Total
Registrar-Recorder				
RR/CC Operations Review	3,825.27			3,825.27
RR/CC Parking Reimbursement	406.76	806.63	212.24	1,425.63
RR/CC Miscellaneous Assistance	858.28	757.42		1,615.70
TOTAL	5,090.31	1,564.05	212.24	6,866.60
Sheriff's				
Sheriff's Department Budget Review	293.85	79.56		373.41
Sheriff's Accounts Receivable Review	3,221.90	2,057.02	346.90	5,625.82
Sheriff's 3rd Quarter Overtime Monitoring	4,508.72		53.05	4,561.77
Sheriff's Fixed Assets and Inventory Review	19,329.77	26,975.75	24,273.70	70,579.22
Sheriff's Miscellaneous Assistance		1,028.55		1,028.55
TOTAL	27,354.24	30,140.88	24,673.65	82,168.77
Treasurer and Tax Collector				
TTC Trust Funds Review	293.88			293.88
TTC Payroll and Personnel Review	1,517.13	899.09		1,517.13 899.09
Redemption Review FY 2009-11 Statement of Work	1 112 02	318.24	465.18	
WO#7-97 TTC Redemption F/C Audit TTC Technical Miscellaneous	1,113.82	310.24	389.11	1,897.24 389.11
TOTAL	2,924.83	1,606.44	465.18	4,996.45
Multiple Departments	2,924.03	1,000.44	405.10	4,530.45
Internal Control Certification Progam Monitoring Technical				
Assistance Multiple Depts.	3,352.89	2,229.04	1,277.35	6,859.28
Audit Recommendation Follow-up as of 12/31/11		1,162.36	1,697.26	2,859.62
TOTAL	3,352.89	3,391.40	2,974.61	9,718.90
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TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	169,843.60	183,696.12	131,454.51	484,994.23